

# Education





## Education

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<b><u>By Department or Division</u></b>				
Public School Support	\$850.6	\$1,695.9	7.1%	99.4%
Agricultural Research & Ext.	25.8	28.3	0.9%	9.7%
College and Universities	256.7	422.8	5.1%	64.7%
Community Colleges	13.6	30.3	8.3%	122.4%
Deaf & Blind, School for the	6.4	8.8	3.2%	37.3%
State Board of Education	1.3	14.0	26.8%	974.1%
Health Education Programs	6.1	10.0	5.0%	63.4%
Historical Society	2.6	5.7	8.2%	120.0%
Library, State	3.5	5.9	5.2%	66.0%
Professional-Tech. Ed.	43.2	65.9	4.3%	52.4%
Public Broadcasting Sys.	2.5	4.5	6.4%	85.2%
Special Programs	5.6	12.7	8.4%	124.1%
Superintend. of Public Instr.	90.8	25.8	(11.8%)	(71.6%)
Vocational Rehabilitation	15.3	25.3	5.2%	65.4%
<b>Total</b>	<b>\$1,324.1</b>	<b>\$2,356.0</b>	<b>5.9%</b>	<b>77.9%</b>

### **By Fund Source**

General	\$1,092.8	\$1,878.8	5.6%	71.9%
Dedicated	124.7	212.0	5.4%	70.0%
Federal	106.6	265.2	9.5%	148.8%
<b>Total</b>	<b>\$1,324.1</b>	<b>\$2,356.0</b>	<b>5.9%</b>	<b>77.9%</b>

*Numbers Displayed in Millions of Dollars and May Not Sum Due to Rounding*

- ◆ The Public School Support budget, comprised of state and federal funds, has increased by nearly 100% during the past 10 years. This increase is due primarily to a shift of \$154 million of federal monies from the Superintendent of Public Instruction's budget and two rounds of property tax replacement. The first brought Gov. Batt's replacement of 25% of the local School Maintenance & Operations (M&O) Levy with General Funds into the FY1999 budget. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 75% of the M&O Levy with General Funds beginning in FY2007.
- ◆ The historically large percentage increase in appropriations for the State Board of Education is due primarily to its assuming the State Education Agency (SEA) responsibilities from the State Department of Education in FY 2005. As SEA, the SBOE has the lead role in determining where and how federal education grant dollars are allocated.

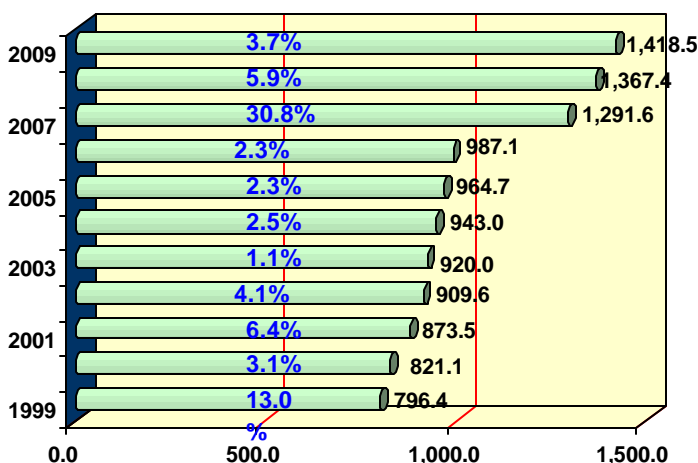
## Public Schools (K-12)

<u>Original Appropriated Operating Budget</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Change</u>	<u>10-Year % Change</u>
<b>By Program</b>				
<b>Public Schools</b>	<b>\$850.6</b>	<b>\$1,695.9</b>	<b>7.1%</b>	<b>99.4%</b>
General	\$796.4	\$1,418.5	5.9%	78.1%
Dedicated/Other	\$54.2	\$62.4	1.4%	15.1%
Federal	-	\$215.0	-	-
<b>Total</b>	<b>\$850.6</b>	<b>\$1,695.9</b>	<b>7.1%</b>	<b>99.4%</b>

Numbers may not sum due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds.

Source: Annual Legislative Fiscal Reports, Legislative Services Office.

## Total General Fund Appropriations to Public Schools in Millions of Dollars



Note: Percentage is percentage change from the previous year. FY 1999 and FY 2007 appropriations include \$54.7 million and \$250.6 million in property tax replacement, respectively. Without these changes, the percentage increases for these years would have been 5.2% and 5.5%, respectively.

Source: Annual Legislative Fiscal Reports

## Local School District Certified Personnel, FY 2008

***86% of the 17,000+ certificated personnel employed by Idaho school districts are teachers***

	FY 1998 FTP	FY 2008 FTP	Annual % Change	10-Year % Change
<b>District Administration</b>	342.1	397.8	1.5%	16.3%
<b>School Administration</b>	687.6	740.0	0.7%	7.6%
<b>Student Services</b>	1,144.3	1,330.7	1.5%	16.3%
<b>Instructional Services</b>	13,205.9	15,010.8	1.3%	13.7%
<b>TOTAL</b>	15,379.9	17,479.3	1.3%	13.7%
<b>Student Enrollment*</b>	244,403	272,058	1.1%	11.3%

Source: SDE Annual Statistical Reports.

\*Fall enrollment counts

## FY 2008 School District Profiles

***Over 272,000 students were enrolled in Idaho's K-12 public school system in FY 2008***

Size of District	No. of Districts	Student Enroll.	Student: Teacher Ratio
Over 5,000 students	13	149,600	18.9
2,500 to 4,999 students	13	49,260	18.2
1,000 to 2,499 students	26	38,724	17.0
500 to 999 students	17	12,301	16.3
Less than 500 students	46	11,405	12.5
Charter Schools	30	10,768	23.8
<b>Statewide Total</b>	<b>145</b>	<b>272,058</b>	<b>18.1</b>

Source: SDE's 2007-2008 Annual Statistical Report.

## Public School Funding Formula

- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA), the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor." (Section 33-1002, Subsection 6, Idaho Code).

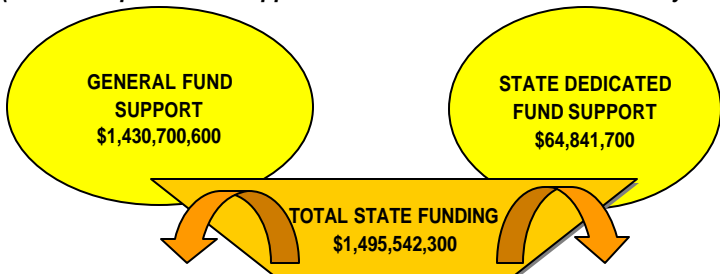
- ◆ **Salary-Based Apportionment** – The salary-based apportionment and associated benefits portion of the public schools' appropriation comprises approximately 2/3 of the available state funds for public schools. In FY2009, this amount was \$914,560,500.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$25,231 for instructional; \$36,532 for administrative; and \$20,376 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code).

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits for drivers, and other costs including contracted operations. The transportation support program is based on transporting pupils who live 1.5 miles or more from school, unless approved by the State Board of Education. The state's share of the transportation costs is 85% of allowable costs of the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which took place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average, to bring expenditures more in line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

# Idaho Public School Fund Flow

( FY 2009 Operational Support - Excludes Bond and Plant Facility Funds)



## **\$1,077,969,300 in Statutory Distributions**

Transportation - \$72,277,700  
 Border Contacts - \$1,100,000  
 Exceptl. Contracts/Tuition Equiv. - \$5,884,300  
 Marion Prichett High School - \$550,000  
 Salary-based Apportionment - \$802,743,400  
 Teacher Incentive Awards - \$219,600  
 State-paid Personnel Benefits - \$144,314,800  
 Early Retirement Payouts - \$4,000,000  
 Bond Levy Equalization - \$16,500,000  
 HS Redesign (IDLA) - \$3,129,500  
 School Facilities (Lottery) - \$17,250,000  
 School Facilities Maint. Match - \$3,000,000  
 Safe and Drug Free Schools - \$7,000,000

## **\$60,398,700 Earmarked Distributions**

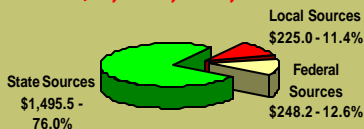
Technology - \$9,150,000  
 Idaho Reading Initiative - \$2,800,000  
 Limited English Proficiency - \$6,040,000  
 HS Redesign (Gifted & Talented) - \$1,000,000  
 Classroom Supplies - \$5,379,500  
 Textbook Allowance - \$9,950,000  
 ISAT Remediation - \$5,000,000  
 Concurrent Credit Education - \$50,000  
 Math Initiative - \$3,972,500  
 Ag Replacement Phase-Out - \$2,262,800  
 School Safety Study - \$100,000  
 Rural School Initiative - \$50,000  
 Teacher Evaluation Task Force - \$50,000  
 Professional-Technical Education - \$12,157,900  
 Driver's Education Funds - \$2,436,000

## **Support Unit Distribution @ \$357,174,300** *"District Discretionary Funding"*

Base Support Amount - \$353,004,300  
 Safe Environment (Statutory) - \$4,170,000

**Total Estimated Operating Budget  
 for 115 Idaho Public School Districts (plus Charters) =**

**\$1,968,715,600**



## **Federal Funds - \$248,173,300**

U.S. Dept. of Education - \$215,000,000  
 Federal Forest Funds - \$4,323,400 (minimum)  
 Impact Aid - \$24,000,000 Prof.Tech. Ed. - \$4,849,900

## **Local Property Taxes**

**\$225,000,000**

## Budget Highlights from the 2008 Legislative Session

- ◆ General Fund appropriations for public schools increased by 3.7% for FY 2009, up from \$1.37 billion to \$1.42 billion. The total appropriation increased by 2.9%, from \$1.65 billion to \$1.70 billion. Other highlights include:
- ◆ **H668** provided \$87,541,800 to the Administrators Division. This is a General Fund increase of 2.8% and a total funds increase of 2.7%.
- ◆ **H669** provided \$817,074,500 to the Teachers Division. This a General Fund increase of 3.4% and a total funds increase of 3.1%. The base salary for teachers was raised from \$24,623 to \$25,231, a 2.5% increase, and the minimum teacher salary was raised from \$31,000 to \$31,750, a 2.4% increase.
- ◆ **H669** provided nearly \$5.4 million so that each teacher will receive \$350.00 to purchase school supplies. Additionally, \$50,000 was appropriated to form a Teacher Evaluation Task Force to develop fair and consistent standards for teacher evaluations in Idaho.
- ◆ **H670** provided \$584,032,700 to the Operations Division. This is a General Fund increase of 2.7% and a total funds increase of 2.2%. This appropriation raised the base salary of classified staff from \$19,783 to \$20,376, a 3% increase.
- ◆ **H670** increased the discretionary funding to school districts by 1% and will equal \$25,696 per support unit. Further, there is continued funding for the Rural School Initiative effort.
- ◆ **H672** provided \$170,449,400 to the Children's Programs Division. This is a General Fund increase of 16.2% and a total funds increase of 2.4%. The large General Fund increase is due primarily to an additional \$3.97 million appropriated to implement a statewide math initiative.



## Statewide Certified Staff Salaries for Idaho School Districts

**Average total teacher pay in Idaho is over \$44,000 per year.**

	FY 1998 Avg Total Salary	FY 2008 Avg Total Salary	Annual % Change	Total % Change	FY98 FTE	FY08 FTE
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### District Administration

Superintendent	68,551	88,118	2.5%	28.5%	99.0	120.4
Assistant Superintendent	72,100	97,532	3.1%	35.3%	17.5	12.2
Director	53,960	72,858	3.0%	35.0%	121.4	160.9
Supervisor / Coordinator	49,128	69,170	3.5%	40.8%	104.3	104.4
<b>Average</b>	<b>57,637</b>	<b>77,264</b>	<b>3.0%</b>	<b>34.1%</b>	<b>342.1</b>	<b>397.8</b>

### Administration

Elementary Principals	54,427	72,471	2.9%	33.2%	289.9	297.0
Secondary Principals	56,118	74,702	2.9%	33.1%	208.4	231.0
Assistant Principals	51,764	68,861	2.9%	33.0%	184.0	211.7
<b>Average</b>	<b>54,225</b>	<b>72,134</b>	<b>2.9%</b>	<b>33.0%</b>	<b>682.2</b>	<b>739.7</b>

### Services

Education Media Gen.	36,030	50,196	3.4%	39.3%	191.2	157.7
Counselors	37,692	49,155	2.7%	30.4%	558.7	612.5
Psychologists	40,253	55,458	3.3%	37.8%	118.2	156.4
School Nurses	31,976	43,584	3.1%	36.3%	73.4	118.2
Social Workers	39,251	52,125	2.9%	32.8%	37.7	46.6
Speech Therap. & Audiolog.	39,192	50,799	2.6%	29.6%	165.2	239.2
<b>Average</b>	<b>37,580</b>	<b>49,924</b>	<b>2.9%</b>	<b>32.8%</b>	<b>1,144.3</b>	<b>1,330.6</b>

### Services

Elementary Teachers	32,908	44,002	2.9%	33.7%	6,811.6	7,871.9
Secondary Teachers	32,750	44,206	3.0%	35.0%	6,394.3	7,139.1
<b>Average</b>	<b>32,831</b>	<b>44,099</b>	<b>3.0%</b>	<b>34.3%</b>	<b>13,205.9</b>	<b>15,011.0</b>

Source: Analysis of SDE Annual Statistical Reports.

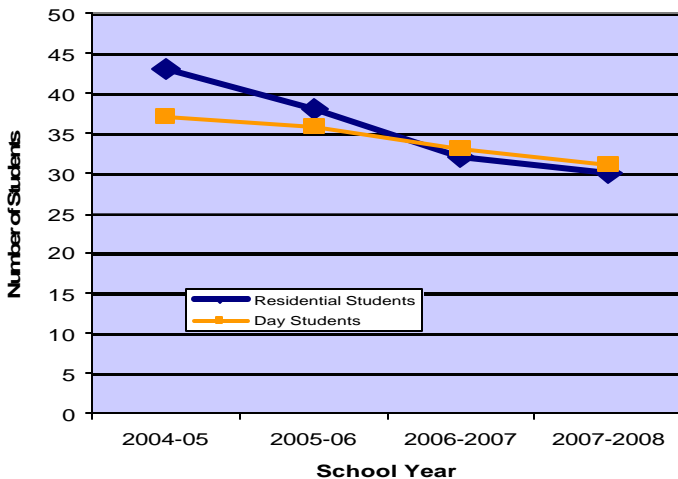
## Idaho School for the Deaf and the Blind

The enrollment at the Idaho School for the Deaf and the Blind (ISDB) Gooding Campus has been steadily declining over the past decade. The chart below shows the trend during the last four school years. The average number of students attending ISDB during the 2007-2008 school year was 61 students, a decline of four students compared to the previous year. The enrollment included 30 residential students who stay overnight on campus and 31 “day” students who are bused to and from the school daily.

In past years, as campus enrollment has declined the educational cost per student has increased. The cost per *residential* student was \$88,369 during the 2006-2007 school year, a 3.3% decrease from the previous year. However, the cost per *day* student was \$68,614 during the 2006-2007, a 6.5% increase from the previous year.

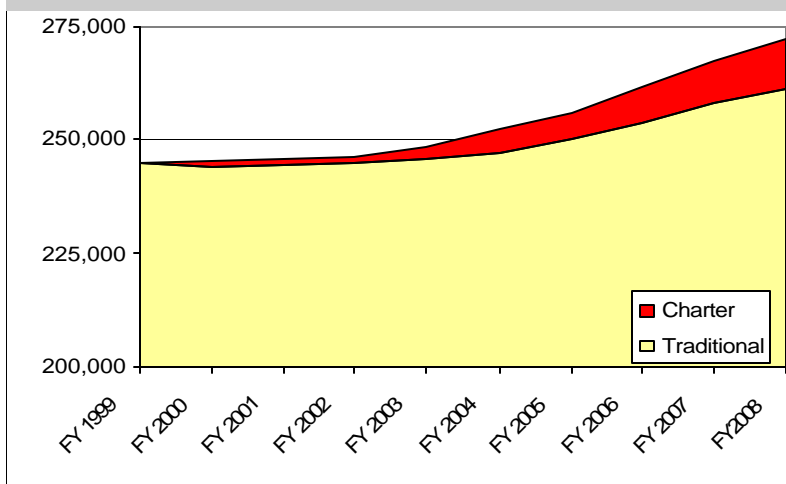
Note: The FY 2009 appropriation shifted 6.5 FTEs and \$498,500 from the campus program to the outreach program. This shift should slow the increase in campus costs per student while providing more funding to outreach programs where the majority of students are served.

### Idaho School for Deaf and the Blind Average Annual Enrollment



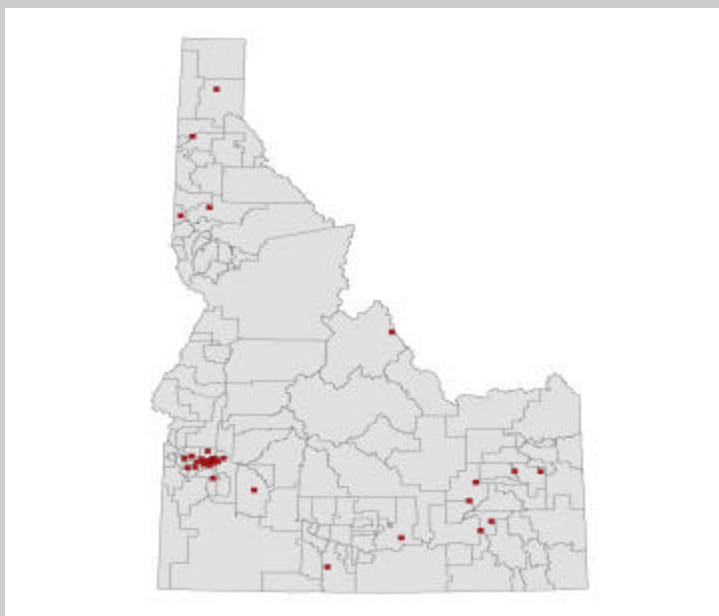
Source: Legislative Services Office and the Office of Performance Evaluations.

## Traditional School and Charter School Enrollment, 10-Year Trend



## Location of Charter Schools in Idaho, 2007-2008 School Year

26 Charter Schools and  
4 Virtual Charter Schools



*Higher Education*  
**College & Universities**  
**Student Enrollment**

**Fall Academic Enrollment**

<b>Headcount (full &amp; part time)</b>	<b>1997</b>	<b>2007</b>	<b>Annual %Chg</b>	<b>Total %Chg</b>
Boise State University	14,730	18,467	2.3%	25.4%
Idaho State University	10,615	11,719	1.0%	10.4%
University of Idaho	11,027	11,636	0.5%	5.5%
Lewis-Clark State College	2,485	2,753	1.0%	10.8%
<b>Average</b>	<b>9,714</b>	<b>11,144</b>	<b>1.4%</b>	<b>14.7%</b>

**Fall Academic Enrollment**

<b>Full-Time Equivalent</b>	<b>1997</b>	<b>2007</b>	<b>Annual %Chg</b>	<b>Total %Chg</b>
Boise State University	9,782	13,570	3.3%	38.7%
Idaho State University	8,163	8,444	0.3%	3.4%
University of Idaho	9,154	10,078	1.0%	10.1%
Lewis-Clark State College	1,927	2,203	1.3%	14.3%
<b>Average</b>	<b>7,257</b>	<b>8,574</b>	<b>1.7%</b>	<b>18.1%</b>

**Fall 2007 Academic Enrollment**

<b>Full-Time Equivalent</b>	<b>Lower Div.</b>	<b>Upper Div.</b>	<b>Grad.</b>	<b>Prof.</b>
Boise State University	9,061	3,605	904	-
Idaho State University	4,835	2,178	1,144	287
University of Idaho	5,135	3,534	1,077	332
Lewis-Clark State College	1,339	864	-	-
<b>Average</b>	<b>5,093</b>	<b>2,545</b>	<b>781</b>	<b>155</b>

*Higher Education*  
**College & Universities**  
**Student Fees**

For 2007-2008, student fees at Idaho universities were 88.2% of the WICHE\* state average (\$4,994), while student fees at LCSC were 90.8% (\$4,508). Among WICHE state universities, Wyoming was the least expensive at \$3,554 (71.2% of average), while the most expensive state was Washington at \$6,626 (132.7% of average).

<b>Annual Undergraduate Full-Time Student Fees</b>	<b>FY 1999</b>	<b>FY 2009</b>	<b>Annual %Chg</b>	<b>Total %Chg</b>
<b>Resident</b>				
Boise State University	\$ 2,132	\$ 4,632	8.1%	117.3%
Idaho State University	\$ 2,180	\$ 4,664	7.9%	113.9%
University of Idaho	\$ 2,136	\$ 4,632	8.0%	116.9%
Lewis-Clark State College	\$ 2,044	\$ 4,296	7.7%	110.2%

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<b>Non-Resident</b>				
Boise State University	\$ 8,012	\$ 13,208	5.1%	64.9%
Idaho State University	\$ 8,420	\$ 13,868	5.1%	64.7%
University of Idaho	\$ 8,136	\$ 14,712	6.1%	80.8%
Lewis-Clark State College	\$ 7,326	\$ 11,950	5.0%	63.1%

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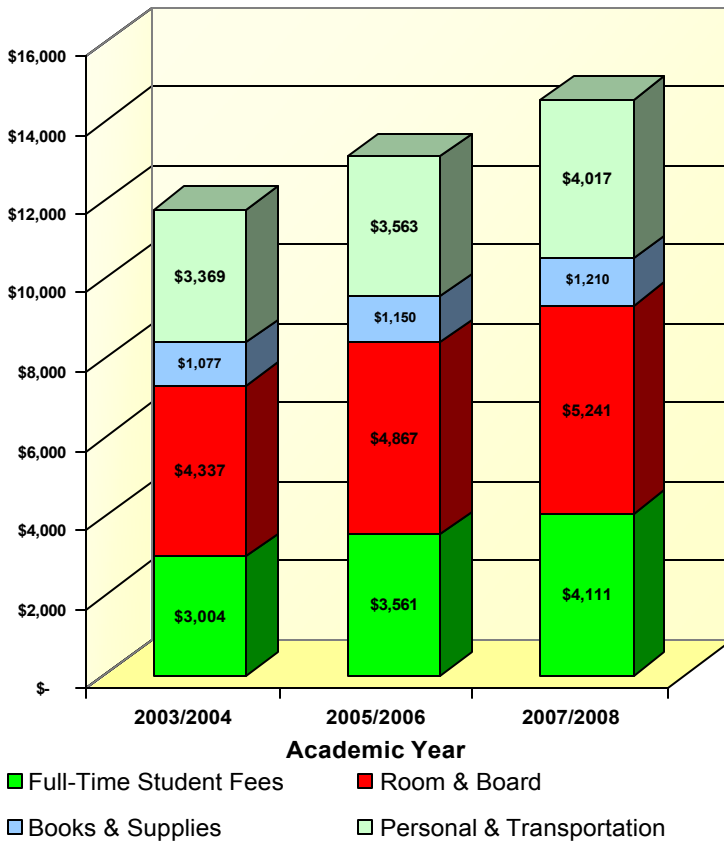
<b>Percent Change Comparison</b>	<b>FY 1998</b>	<b>FY 2008</b>	<b>Annual %Chg</b>	<b>Total %Chg</b>
Average ID Resident Tuition	\$ 1,942	\$ 4,328	8.3%	122.9%
WICHE Average**	\$ 2,431	\$ 4,656	6.7%	91.5%
Consumer Price Index	161.7	211.7	2.7%	30.9%

\*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

\*\* Reflects average resident undergraduate tuition and fees at public four-year institutions.

*Higher Education*  
**College & Universities**  
**Cost of Attending College**

For a traditional (i.e. single, no dependents), full-time (at least 12 credits), resident undergraduate student living independently, it costs approximately \$14,600 to attend an Idaho college or university for one academic year.



*Sources & Assumptions: Based on average costs provided by institutions; maximum annual limit for federal loans; academic ability for scholarships; student 10 hour work week; examples of actual family Free Application for Federal Student Aid (FAFSA) completions; U.S. Census Bureau.*

*Higher Education*  
**College & Universities**  
*State Board of Education Allocation of Appropriations*

One Year Comparative			\$	Total
Allocation	<u>FY 2008</u>	<u>FY 2009</u>	<u>Chg</u>	<u>%Chg</u>
<b>By Campus</b>				
BSU	\$125.7M	\$136.4M	\$10.6M	8.5%
ISU	\$106.1M	\$112.M	\$5.9M	5.6%
UI	\$139.7M	\$145.8M	\$6.1M	4.4%
LCSC	\$22.8M	\$25.6M	\$2.7M	12.0%
Systemwide	\$4.7M	\$3.1M	-\$1.6M	-33.4%
<b>TOTAL</b>	<b>\$399.M</b>	<b>\$422.8M</b>	<b>\$23.8M</b>	<b>6.0%</b>

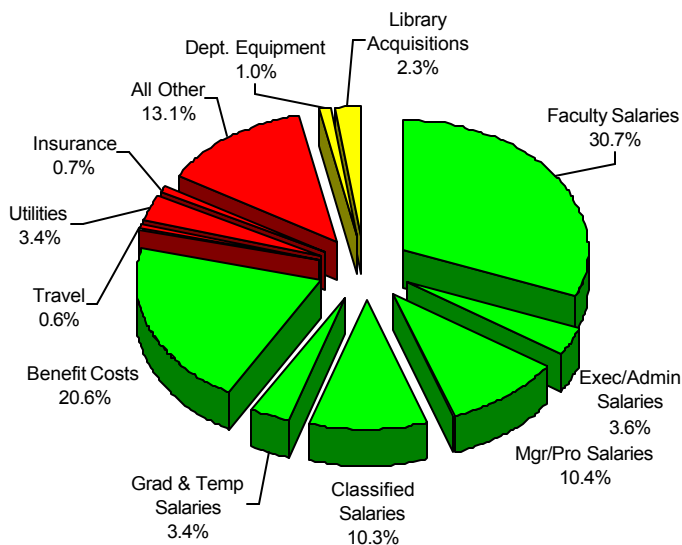
Ten Year Comparative			Annual Total	
Allocation	<u>FY 1999</u>	<u>FY 2009</u>	<u>%Chg</u>	<u>%Chg</u>
<b>By Campus</b>				
BSU	\$74.8M	\$136.4M	6.2%	82.4%
ISU	\$68.5M	\$112.M	5.0%	63.6%
UI	\$95.6M	\$145.8M	4.3%	52.5%
LCSC	\$14.5M	\$25.6M	5.8%	76.4%
Systemwide	\$3.4M	\$3.1M	-0.9%	-9.1%
<b>TOTAL</b>	<b>\$256.7M</b>	<b>\$422.8M</b>	<b>5.1%</b>	<b>64.7%</b>

Ten Year Comparative			Annual Total	
By Fund Source				
<u>Original Approp.</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>%Chg</u>	<u>%Chg</u>
General Fund	\$192.9M	\$285.2M	4.0%	47.8%
Endowment Funds	\$11.4M	\$8.6M	-2.8%	-24.4%
<b>Total State Support</b>	<b>\$204.3M</b>	<b>\$293.7M</b>	<b>3.7%</b>	<b>43.8%</b>
Student Fees	\$52.4M	\$129.1M	9.4%	146.3%
<b>TOTAL</b>	<b>\$256.7M</b>	<b>\$422.8M</b>	<b>5.1%</b>	<b>64.7%</b>

For every dollar Idaho spent on higher education in FY 2007, it spent 56¢ on Corrections (prisons), compared to 19¢ in FY 1987. Of the western states, Oregon had the highest ratio at \$1.06, while Wyoming was the lowest at 23¢. The national average was 60¢.

Source: "One in 100: Behind Bars in America", Pew Center on the States

*Higher Education*  
**College & Universities**  
**FY 2009 Appropriated Funding**  
**by Personnel, Operating & Capital Expenditures**



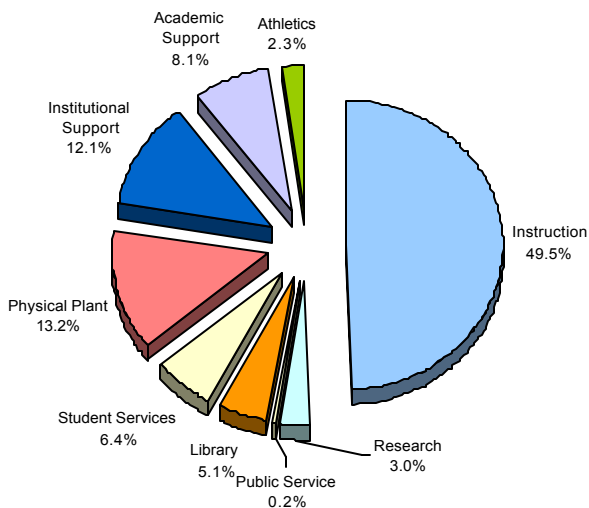
**Personnel costs will account for 79% of the \$417.4 million (ongoing) distributed to the 4-year institutions. Of the \$329.5 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.**

**Operating expenses account for 17.7% of the higher ed appropriation. Of the \$74 million spent on consumables, 19% is budgeted for utilities (\$14.1 million), 3.8% for insurance (\$2.8 million), and 3.2% on travel (\$2.4 million).**

**Capital Outlay totals 3.3% of the appropriation or \$13.8 million. Library acquisitions account for more than one-third of the durable goods purchased by the institutions.**



*Higher Education*  
**College & Universities**  
*Use of FY 2009 Appropriated Funding*  
*by Functional Classification*



**Instruction:** academic and professional-technical credit and non-credit courses including faculty.

**Research:** individual and/or project research, institutes and research centers.

**Student Services:** financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

**Physical Plant:** services and maintenance related to facilities and grounds.

**Public Service:** cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

**Institutional Support:** governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

**Academic Support:** academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

**Athletics:** administration, marketing and student participation in intercollegiate men's and women's athletics.

*Higher Education*  
**College & Universities**  
**Net Assets Balances (June 30, 2007)**

<b>Net Assets</b>	<b>BSU</b>	<b>ISU</b>	<b>UI</b>	<b>LCSC</b>	<b>Total</b>
Invested in capital assets	\$160.8M	\$91.9M	\$202.6M	\$21.8M	\$477.2M
Restricted - expendable	\$20.2M	\$18.9M	\$39.8M	\$1.4M	\$80.4M
Restricted - nonexpendable			\$88.8M		\$88.8M
<i>Unrestricted (detail below)</i>	\$83.1M	\$31.5M	\$45.9M	\$7.8M	\$168.4M
<b>Total Net Assets</b>	<b>\$264.2M</b>	<b>\$142.3M</b>	<b>\$377.1M</b>	<b>\$31.1M</b>	<b>\$814.7M</b>
<b>Unrestricted Net Assets Detail:</b>					
Debt Service Reserve	\$19.2M	\$7.3M	\$9.9M	\$2.1M	\$37.6M
Dept. Fund Balances <sup>1</sup>	\$33.6M	\$20.2M	\$21.5M	\$4.1M	\$79.3M
Library Acquisitions <sup>2</sup>	\$5.5M	\$4.4M	\$7.7M	\$1.1M	\$17.7M
Cap. Projects, M&O, etc. <sup>3</sup>	\$27.4M	\$2.1M	\$12.7M	\$1.3M	\$43.4M
Unreserved Funds	\$2.5M	\$1.7M	\$2.2M	\$3.3M	\$9.7M
<b>Total Unrestricted Net Assets</b>	<b>\$83.1M</b>	<b>\$31.5M</b>	<b>\$45.9M</b>	<b>\$7.8M</b>	<b>\$168.4M</b>

<sup>1</sup> Department Fund Balances are derived from operations for such areas as Auxiliaries, Academic and Service Departments, Research, and Professional/Technical Education. These funds are held to be used in their respective departments, but can and have been used for any purpose at the discretion of the institution.

<sup>2</sup> These funds are used to assist in the acquisition and replacement of library materials and to stay abreast of technology changes in the way the library is accessed and used. These funds can and have been used for any purpose at the discretion of the institution.

<sup>3</sup> These funds are reserved for capital projects, ongoing maintenance, facility repair and replacement, and start-up costs related to strategic mission. These funds can and have been used for any purpose at the discretion of the institution.

#### **Definitions**

*Invested in Capital Assets:* an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

*Restricted - expendable:* resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

*Restricted - nonexpendable* endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

*Unrestricted:* revenue derived from student fees, state appropriations, and sales and services of educational departments. This also includes auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff. Not all source of revenues noted above are necessarily present in the unrestricted balance (e.g. state General Funds are spent in the fiscal year appropriated and not carried over into the following fiscal year).

## Higher Education Community Colleges Funding

The fastest growing revenue source for the two community colleges has been tuition and student fees, having increased by a total of 145.14% or 9.38% annually over the past 10 years.

<b>Revenues</b>	<b>FY 1998</b>	<b>FY 2008</b>	<b>Annual % Chg</b>	<b>Total % Chg</b>
CSI	\$15.1M	\$28.2M	6.5%	87.0%
CWI	N/A	\$5.M	N/A	N/A
NIC	\$16.8M	\$30.9M	6.2%	83.1%
<b>Total</b>	<b>\$31.9M</b>	<b>\$64.M</b>	<b>7.2%</b>	<b>100.6%</b>

### **Revenues by Fund Source (FY 2008)\***

	<b>CSI</b>	<b>CWI</b>	<b>NIC</b>	<b>TOTAL</b>
<b>General Funds</b>	\$12.65M	\$5.M	\$10.93M	\$28.59M
<b>Liquor Funds</b>	\$.15M	\$.M	\$.15M	\$.3M
<b>Property Taxes</b>	\$4.17M	\$.M	\$9.01M	\$13.17M
<b>Tuition &amp; Fees</b>	\$7.2M	\$.M	\$8.05M	\$15.25M
<b>County Tuition</b>	\$1.42M	\$.M	\$.74M	\$2.15M
<b>Miscellaneous</b>	\$2.6M	\$.M	\$1.98M	\$4.58M
<b>Total</b>	<b>\$28.2M</b>	<b>\$5.M</b>	<b>\$30.9M</b>	<b>\$64.M</b>

\* This does not reflect the total revenues for the community colleges, as there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.

### **Community College District Property Taxes**

The maximum allowable property tax levy for community colleges is .00125 of market value for assessment purposes on all taxable property within the community college district. §33-2111, Idaho Code

College of Southern Idaho has two counties (Jerome and Twin Falls) within its property tax district. CSI's levy in FY 2008 was .000798.

College of Western Idaho has two counties (Ada and Canyon) within its property tax district. CWI will assess its first levy in 2009.

North Idaho College has one county (Kootenai) within its property tax district. NIC's levy in FY 2008 was .000509.

CSI & NIC each received \$500,000 in FY 1998 and \$1.6 million in FY 2002 in additional General Funds to provide property tax relief.

*Higher Education*  
**Community College**  
**Student Enrollment & Fees**

<b>Fall Academic Enrollment</b>			<b>Annual</b>	<b>Total</b>
<b><u>Full-Time Equivalent</u></b>	<b><u>1997</u></b>	<b><u>2007</u></b>	<b><u>%Chg</u></b>	<b><u>%Chg</u></b>
College of Southern Idaho	2,452	3,183	2.6%	29.8%
North Idaho College	2,343	2,821	1.9%	20.4%
<b>Total</b>	<b>4,795</b>	<b>6,004</b>		

<b>Fall Academic Enrollment</b>			<b>Annual</b>	<b>Total</b>
<b><u>Headcount (full &amp; part time)</u></b>	<b><u>1997</u></b>	<b><u>2007</u></b>	<b><u>%Chg</u></b>	<b><u>%Chg</u></b>
College of Southern Idaho	4,051	5,941	3.9%	46.7%
North Idaho College	3,175	4,087	2.6%	28.7%
<b>Total</b>	<b>7,226</b>	<b>10,028</b>		

<b>Annual Resident</b>			<b>Annual</b>	<b>Total</b>
<b><u>Full-Time Student Fees</u></b>	<b><u>FY 1999</u></b>	<b><u>FY 2009</u></b>	<b><u>%Chg</u></b>	<b><u>%Chg</u></b>
College of Southern Idaho	\$ 1,230	\$ 2,280	6.4%	85.4%
North Idaho College	\$ 1,128	\$ 2,266	7.2%	100.9%
<b>Average</b>	<b>\$ 1,179</b>	<b>\$ 2,273</b>	<b>6.8%</b>	<b>92.8%</b>

**College of Western Idaho**

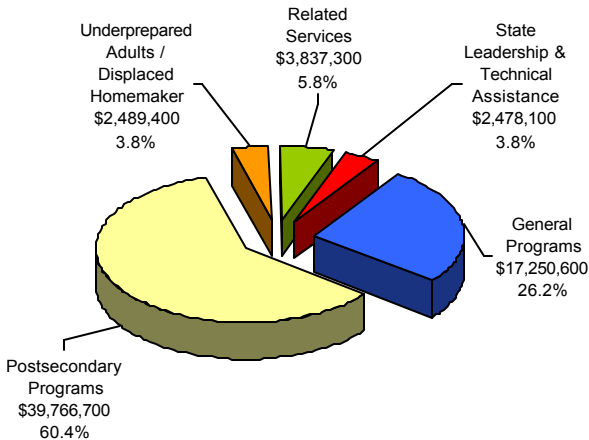
The newly created College of Western Idaho will begin offering for-credit academic courses in January, 2009. Tuition and fees for the Spring 2009 semester will be \$1,428.

CWI has entered into a partnership agreement with CSI for purposes of accreditation and the ability to offer federal student financial aid.

Tuition at the community colleges is set by each colleges' respective Board of Trustees, and may be increased by increments of not more than 10% per year to a maximum tuition of \$2,500 per year for full-time, academic students, who are residents of the community college district. §33-2110, *Idaho Code*

## Professional-Technical Education

### Allocation of FY 2009 Appropriation by Program\*



### FY 2009 Appropriation by Fund Source\*

	FY 2009	% of Total
<b>General Funds</b>	\$54,849,400	83.3%
<b>Dedicated Funds</b>	\$1,141,900	1.7%
<b>Federal Funds</b>	\$9,830,800	14.9%
<b>TOTAL</b>	<b>\$65,822,100</b>	

\* Does not include \$50,000 (one-time) General Funds and \$16,900 (ongoing) dedicated fund spending authority appropriated in H687 (2008).

### PTE Postsecondary Tuition & Fees

Tuition and fees at the technical colleges are the same as the undergraduate tuition and fees at each respective institution. Student fees are included in the institutions' budgets to support PTE plant facility maintenance and operations since the PTE Postsecondary Programs appropriation is intended to fund 100% of the direct costs.

## Professional-Technical Education Postsecondary Programs

### Allocation of Appropriations

<b>Technical Colleges</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Total %Chg</b>
Boise State University	\$7.21M	\$7.58M	5.1%
College of Southern Idaho	\$6.01M	\$6.21M	4.8%
E. Idaho Tech. College	\$6.31M	\$6.54M	4.5%
Idaho State University	\$10.17M	\$10.66M	4.8%
Lewis-Clark State College	\$4.01M	\$4.22M	3.5%
North Idaho College	\$4.36M	\$4.55M	5.2%
<b>Total</b>	<b>\$38.07M</b>	<b>\$39.77M</b>	<b>4.4%</b>
<b>Average</b>	<b>\$6.35M</b>	<b>\$6.63M</b>	<b>4.4%</b>

### Year-End Enrollment

<b>Full-Time Equivalent</b>	<b>FY 1998</b>	<b>FY 2008</b>	<b>Annual % Chg</b>	<b>Total % Chg</b>
Boise State University	829	824	-0.1%	-0.6%
College of Southern Idaho	1,191	1,036	-1.4%	-13.0%
E. Idaho Tech. College	410	369	-1.0%	-10.0%
Idaho State University	542	765	3.5%	41.1%
Lewis-Clark State College	362	440	2.0%	21.5%
North Idaho College	370	591	4.8%	59.7%
<b>Total</b>	<b>3,704</b>	<b>4,025</b>	<b>0.8%</b>	<b>8.7%</b>
<b>Average</b>	<b>617</b>	<b>671</b>	<b>0.8%</b>	<b>8.7%</b>

### Year-End Enrollment

<b>Headcount (full &amp; part time)</b>	<b>FY 1998</b>	<b>FY 2008</b>	<b>Annual % Chg</b>	<b>Total % Chg</b>
Boise State University	1,098	1,491	3.1%	35.8%
College of Southern Idaho	1,673	2,060	2.1%	23.1%
E. Idaho Tech. College	688	554	-2.1%	-19.5%
Idaho State University	1,203	1,889	4.6%	57.0%
Lewis-Clark State College	466	676	3.8%	45.1%
North Idaho College	1,301	1,301	0.0%	0.0%
<b>Total</b>	<b>6,429</b>	<b>7,971</b>	<b>2.2%</b>	<b>24.0%</b>
<b>Average</b>	<b>1,072</b>	<b>1,329</b>	<b>2.2%</b>	<b>24.0%</b>